

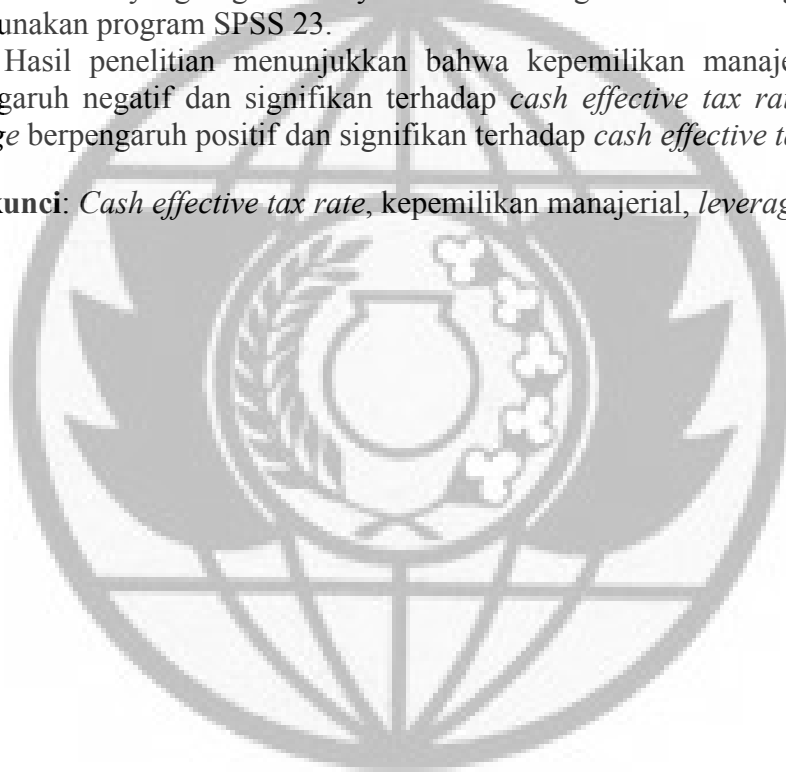
## INTISARI

Penelitian ini bertujuan untuk menguji faktor-faktor yang mempengaruhi pengaruh *cash effective tax rate* pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia. Variabel dalam penelitian ini adalah kepemilikan manajerial, *leverage*, dan *size*

Jenis penelitian ini adalah penelitian kuantitatif dengan populasi penelitian menggunakan perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia selama periode 2012-2015. Pemilihan sampel penelitian ini menggunakan metode *purposive sampling* dan diperoleh sebanyak 22 perusahaan (88 *firm year*) yang memenuhi kriteria sebagai sampel penelitian. Teknik analisis yang digunakan yaitu analisis regresi linear berganda dengan menggunakan program SPSS 23.

Hasil penelitian menunjukkan bahwa kepemilikan manajerial dan *size* berpengaruh negatif dan signifikan terhadap *cash effective tax rate*. Sedangkan *leverage* berpengaruh positif dan signifikan terhadap *cash effective tax rate*.

**Kata kunci:** *Cash effective tax rate*, kepemilikan manajerial, *leverage*, dan *size*.



## **ABSTRACT**

This research is meant to examine some factors which give influence to the cash effective tax rate on manufacturing companies consumer goods industry sector which are listed in Indonesia Stock Exchange. The research variables are managerial ownership, leverage, and size.

This research is a quantitative research and the population is manufacturing companies consumer goods industry sector which are listed in Indonesia Stock Exchange in 2012-2015 periods. The samples collection technique has been done by using purposive sampling method and 22 companies (88 firm years) which have met the research sample have been selected as samples. The analysis technique has been done by using multiple linear regressions analysis and the SPSS 23 program.

The result of the research shows that managerial ownership and size give negative and significant influence to the cash effective tax rate whereas leverage give positive and significant influence to the cash effective tax rate.

Keywords: cash effective tax rate, managerial ownership, leverage, size

